



STATE BOARD OF EQUALIZATION

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No. 93/01

January 25, 1993

TO COUNTY ASSESSORS:

LISTING OF LETTERS TO COUNTY ASSESSORS

To assist you in keeping up to date on information sent out by the Assessment Standards Division, we are enclosing two listings of letters sent by us to county assessors during 1992. The first list is arranged numerically and indicates the date and subject of the letter. The second listing is arranged by topic and indicates the letter number; it also shows letters sent in prior years.

In order to keep the index as uncluttered as possible, letters that are purely housekeeping in nature, meeting announcements, transmittal letters, etc., are not included in the second listing.

We hope this information will be useful to you.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosure

1992 LETTERS TO ASSESSORS

<u>Number</u>	<u>Date</u>	<u>Subject</u>
92/01	January 16	Listing of Letters to County Assessors
92/02	January 3	Checklist for the Submittal for Approval of Assessment Roll, Alphabetical Index, Value Notification, and Notice of Supplemental Assessment Forms to the State Board of Equalization
92/03	January 8	Table of Sections Affected by 1991 Legislation
92/04	January 15	Welfare Exemption for Museums
92/05	January 15	Property Taxes Legislation Enacted in 1991
92/06	January 17	1992 Property Tax Calendar
92/07	January 16	Draft Paper: "The Effect of Intangibles on Property Value"
92/08	January 16	1992 Calendar for the Valuation of Public Utilities and Railroads
92/09	January 29	Extended Exemption Period for Some Trees and Vines Damaged by the December 1990 Freeze
92/10	January 22	Assessors' Handbook Section 222, <u>Standard Form List</u>
92/11	January 31	Sale and Leaseback Transaction, Supreme Court
92/12	February 18	Final CCPI Announced for 1992-93
92/13	February 28	Public Hearing: Rule 1026, Timber Owner
92/14	February 25	1992 Exemption Guidelines
92/15	February 28	Filing Requirements for Claims for Section 63.1 Exclusion (Parent/Child Transfer Exclusion) Third Party Transfers
92/16	February 24	Report: "Administrative Implications of Invalidating Proposition 13"
92/17	February 27	Taxable Publicly Owned Lands
92/18	February 28	Assessors' Handbook Section 533.80 Update
92/19	February 28	Representative Periods for the 1992 Tax Year for the Assessment of Aircraft Operated by Certificated Air Carriers and Scheduled Air Taxi Operators
92/20	March 12	Index Factors for Adjusting Building Costs
92/21	March 17	Listing of Companies Entering into Contract with the California Pollution Control Financing Authority
92/22	March 19	Correction to 1992 Exemption Guidelines
92/23	March 20	Exemption Code Sections Affected by 1992 Legislation
92/24	March 20	Declines in Value
92/25	March 25	Kings County Assessment Practices Survey
92/26	March 31	1992 Conference Schedule
92/27	March 31	Assessment of Service Station Structures and Fixtures
92/28	April 2	Information Directories
92/29	April 6	County Assessors' List
92/30	April 9	Welfare Exemption: Property Under Construction
92/31	April 10	Assessors' Handbook Section 532, <u>Commercial Building Costs</u>

<u>Number</u>	<u>Date</u>	<u>Subject</u>
92/32	April 17	Assessor, City and County of San Francisco
92/33	April 20	Budgets, Workloads, and Assessment Appeals Activities Report 1990-1991
92/34	April 24	Valuation of Semiconductor Manufacturing Equipment
92/35	May 1	Santa Cruz County Assessment Practices Survey
92/36	May 13	Northern Regional Assessors' Conference
92/37	May 11	Assessors' Handbook Section 581, <u>Equipment Index Factors</u>
92/38	May 19	Public Schools Exemption: Possessory Interests <u>Connolly et al. v. County of Orange</u> , 1 Cal. 4th 1105
92/39	May 18	1992 Calendar for the Valuation of Public Utilities and Railroads - Revised
92/40	May 28	Assessors' Handbook Section 587, <u>Aircraft Valuation Data</u>
92/41	May 29	1991-92 Salary Survey
92/42	June 26	Contra Costa County Assessment Practices Survey
92/43	July 1	Welfare Exemption--Lower-Income Housing Income Statement
92/44	July 1	Welfare Exemption--Homes for the Elderly and Handicapped Income Statements
92/45	July 1	A Comparability Standard for Governor-Declared Disasters (Revenue and Taxation Code Section 69)
92/46	July 17	Welfare Exemption: Effect of Revenue and Taxation Code Section 2229 on Low Income Housing and Shelters for the Homeless
92/47	July 17	Cable Television Litigation
92/48	July 15	State Board of Equalization Appraisal Course and Seminars for 1992-93
92/49	July 17	Assessors' Handbook Section 531, <u>Residential Building Costs</u>
92/50	July 27	Los Angeles County Assessment Practices Survey
92/51	July 31	Yolo County Assessment Practices Survey
92/52	August 6	Use of Royalties to Determine Economic Lives of Petroleum Properties
92/53	August 12	Revised Form PT-60, Claim for Replacement Dwelling Base Year Value Transfer (Claimant(s) at Least Age 55)
92/54	August 31	Exemption of Leased Property Used Exclusively for Low Income Housing: New Forms AH 236 and AH 236A
92/55	August 31	1993 Property Statement Forms
92/56	August 31	Specifications and Procedures for Approval of Property Statement, Production Report, and In-Lieu Tax Forms
92/57	August 31	Classification of Manufactured Homes
92/58	September 1	Adjustments to Cost Factors

<u>Number</u>	<u>Date</u>	<u>Subject</u>
92/59	August 31	Open-Space Land Assessed Under Sections 423, 423.5, and 426 of the Revenue and Taxation Code, Interest Component - 1993 Lien Date
92/60	August 31	Historical Properties Assessed Under Sections 439, 439.1, 439.2, 439.3, and 439.4 of the Revenue and Taxation Code, Interest Component 1993 Lien Date
92/61	September 9	Homeowners' Exemption Claims Submitted by the Property Tax Assessor Records Corporation
92/62	September 30	Summons to a Meeting at Bakersfield
92/63	September 25	Declines in Value Assessment Uniformity
92/64	September 28	1993 Exemption Forms
92/65	October 1	Cable Television Litigation: <u>Stanislaus II</u>
92/66	September 30	Annual Conference Program
92/67	October 2	Listing of Insurance Companies
92/68	October 16	Reporting of Leased Property Owned by a Bank or Financial Institution
92/69	October 14	Step Transaction Doctrine
92/70	October 22	Specifications and Procedures for Approval of 1993 Exemption Claim Forms and Checklist
92/71	October 22	Schedule of Board of Equalization Courses for 1992-93
92/72	October 21	Solano County Assessment Practices Survey
92/73	November 9	Corrected Form AH 263, Lessor's Exemption Claim
92/74	November 23	Adjustment of 1993 Timber Yield Tax Rate
92/75	November 24	Supplemental Assessment Litigation
92/76	November 19	Property Tax Rule 1026, Timber Owner
92/77	November 23	Assessors' Handbook Section 215, <u>Standards for Assessors' Maps, Parcel Numbering, and Tax-Rate Area Systems</u>
92/78	December 7	Proposition 160 - Disabled Veterans' Exemption for Widows of Persons Who Died While on Active Duty in the Military Service
92/79	December 11	Exemption Workshops
92/80	December 14	Checklist for the Submittal for Approval of Assessment Roll, Alphabetical Index, Value Notification, and Notice of Supplemental Assessment Forms to the State Board of Equalization
92/81	December 15	Welfare Exemption: HUD-Owned Property Used by Exemption Organizations
92/82	December 21	Timber Yield Tax Rate
92/83	December 21	Value of Timberland
92/84	December 23	El Dorado County Assessor
92/85	December 22	Sutter County Assessment Practices Survey
92/86	December 28	William M. Bennett
92/87	December 29	Property Taxes Legislation Enacted in 1992
92/88	-	No Letter This Number
92/89	December 31	Fresno County Assessment Practices Survey

ACCUMULATIVE INDEX OF LETTERS TO ASSESSORS

<u>TOPIC</u>	<u>LETTER NUMBER</u>
Accelerated Assessments	83/62
Agricultural Fairs on County Property	82/126
Air Rights, Change in Ownership of	86/50
Aircraft	
Air Taxi	77/131
As Business Inventory	80/23 80/119 80/144
Assessment of Foreign-Owned	78/43
Certificated	83/17
General Business Inventory Exemption	78/129 80/119
Historical Significant Aircraft	87/67 88/36 89/84
Noncommercial Aircraft Values	89/46
Representative Periods	78/31 80/42 81/34 82/30 82/55 83/31 84/25 85/32 86/26 87/29 88/19 89/19 90/14 91/17 92/19
Statement, Failure to File Penalty (AB 2902)	78/205
Supplemental Form	82/11 82/28
Tax Rate	79/113 80/119
Time Prior to Revenue Flight	80/119
Appeals	
Audit - Escape Assessments	84/38 79/10
Failure to Hear Filing	82/44 86/07
Hearing Officers	82/133
Hearing Procedures	85/44
Questions and Answers	78/159 79/180 79/212

<u>TOPIC</u>	<u>LETTER NUMBER</u>
Appeals (Contd.)	
Supplemental Assessments	84/33 90/54
Stipulations	88/43
Appraiser	
Advanced Certification	79/58
Auditor-Appraiser Master Designation	86/20
Auditor-Appraiser Qualifications	80/176
State Licensing and Certification	91/32
Arabian Horses	85/112
Assessment Year, Defined	88/50
Assessors' Handbook/Letters to Assessors, Reliability of	85/111 86/53 89/73 90/71
Attorney General Opinion	
Administrative Summons	85/93
Assessor's Right to Trespass	78/213 79/66
Change in Ownership and New Construction	80/74
Coastal Zone Assessment Under 402.1	78/60
Disclosure of Timber Sale Transaction Data	78/163
Oil and Gas Property Reassessment	80/101 80/121
PERS In Lieu Fee	91/36
Possessory Interest in Parking Space	80/74
Property Taxation (General Topics)	80/83
Summary of Issues	78/106
Tax Rate on Unsecured Roll	78/111
Work of Art on Consignment	78/80

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Audits			
Appeals	79/10	84/38	
Banks and Insurance Companies	80/53		
Mandatory	78/140 80/53	79/10 80/70	79/178
Scope	85/40		
Banks and Financial Institutions			
Leased Personal Property	89/61	92/68	
Personal Property	82/90		
Bankruptcy	88/55		
Base Year Value			
Changing	80/113	82/124	
Corrections	83/14 91/53	88/50	89/34
Determining	79/83		
Multiple	85/85		
Board of Equalization Goals	88/89		
Budgets, Workloads, and Assessment Appeals Report	79/192 82/23 83/92 85/10 86/77 88/34 91/45	80/120 82/71 84/19 85/102 87/10 89/41 92/33	81/09 82/141 84/49 86/14 87/78 90/34
Building Permits	82/133	85/83	
Business Inventory Exemption			
Agricultural Enterprises	80/169		
Animals	80/54		

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Business Inventory Exemption (Contd.)			
Business Inventory Exemption	79/19 80/61 85/39	79/170 80/69	79/217 80/144
Contractor's Inventory	78/209		
Direct Billing	80/29		
Escaped Property	80/69		
Goods Which Cannot be Legally Sold	86/90		
Linen Rentals	91/68		
Manufacturing	80/69		
Professional Service Enterprise	80/69		
Returnable Containers	83/59		
Subventions	79/211		
Video Cassettes	86/60		
Cable Television			
Appraisal Under Proposition 13	78/144		
Classification	78/83		
Court Case	87/27	92/47	92/65
Legislation	89/36		
California Consumer Price Index (CCPI)	83/12 84/45 86/22 89/28 92/12	83/47 84/54 87/24 90/23	83/67 85/21 88/14 91/14
California Pollution Control Financing Authority	78/58 81/60 84/34 87/82 91/22	79/60 82/37 85/25 88/46 92/21	80/56 83/41 86/68 89/55
CalTrans Surplus Residences, Valuation	81/74		

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Cargo Containers	79/44	82/38	83/97
Certification of Eligible County	87/25		
Change in Ownership			
Air Rights	86/50		
Bankruptcy	88/55		
Change in Ownership Statement	80/181	83/39	
Corporate Reorganizations	83/49		
Corporate Stock Transfers	79/191	89/39	
Date of Death	78/190		
Development Rights	91/12		
Estate/Trust Distribution Share and Share Alike	91/08		
Execution and Judicial Sales	81/114		
Fair Market Value	90/30		
General	80/25	80/180	81/125
	81/152	83/20	83/49
Legal Entities LEOP Program	82/41	83/45	84/50
Options - Lease and Purchase	80/147		
Partitions	80/84		
Preliminary Change in Ownership Report - Confidentiality	85/37		
Quick Reference Chart	81/56		
Reorganization - Farm Credit Institutions	89/21		
Reporting and Penalties	80/19	80/102	80/157
Sale and Leaseback Transactions	85/128	92/11	
Spouses Interests in Legal Entities, Community Property	85/33		
Step Transaction Doctrine	92/69		

<u>TOPIC</u>	<u>LETTER NUMBER</u>
Change in Ownership (Contd.)	
Tracking Ownership Interests	85/85 86/04
Transferrable Development Rights (<u>Mitsui Fudosan</u>)	91/12
Types of Transfers	79/12 79/175
Veterans - Cal Vet Loans	78/176
Church of Scientology	82/38
Computers, Nonproduction	90/35
Condominium, Separate Assessments	78/212
Confidentiality	
Department of General Services	87/25
Department of Transportation	85/60
Los Angeles County - Records	81/153
Preliminary Change in Ownership Report	85/37
Social Security Numbers	80/85
See also Special Topic Survey Issued in 1989	
Contract of Sale, Differentiating from Lease	79/155
Correction, Base Year Value	83/14 88/50 89/34 91/53
Correction, Roll	79/119 83/14 86/07
Court Decisions	
<u>Alfred E. Carlson v. Assessment Appeals Board</u>	85/111
<u>Allstate Insurance Company v. County of Los Angeles</u>	85/12 85/88
<u>Amador Valley Joint Union High v. SBE</u>	78/175
<u>Armstrong and Barrett Cases</u>	83/29
<u>Connolly, et al. v. County of Orange</u>	92/38
<u>Cox Cable San Diego, Inc. v. County of San Diego</u>	87/27

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Court Cases (Contd.)			
<u>Crocker National Bank v. City and County of San Francisco</u>	90/07		
<u>Dennis v. County of Santa Clara</u>	90/30		
<u>Dryer's Grand Ice Cream v. County of Alameda</u>	86/82		
<u>Hoopla Valley v. Nevins</u>	91/71		
<u>Hooper v. Bernarillo County Assessor</u>	85/88		
<u>ITT World Communications, Inc. v. California SBE</u>	85/26		
<u>Larson v. Duca</u>	89/79	90/03	
<u>The May Department Stores Company v. County of Los Angeles</u>	88/15		
<u>Mitsui Fudosan v. County of Los Angeles</u>	91/12		
<u>Mutual Life Insurance of New York v. City of Los Angeles</u>	90/40		
<u>Pacific Southwest Realty Co. v. County of Los Angeles</u>	92/11		
<u>Security Pacific National Bank v. County of Los Angeles</u>	85/12	85/88	
<u>Shuwa Investments Corp. v. County of Los Angeles</u>	92/69		
<u>Southern Pacific Co. v. SBE</u>	85/04		
<u>Stanislaus County v. Assessment Appeals Board</u>	92/47	92/65	
<u>SBE v. San Diego Assessment Appeals Board</u>	80/129		
<u>Title Insurance Company (TICOR) v. County of Riverside</u>	89/39		
Various	81/19	81/20	86/51
Dairy Properties Buy-Out Program	87/49		
Data Processing Equipment	90/07		
Declaratory Relief, Action for	81/129		

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Decline in Value			
Proposition 8	79/39 82/25 92/24	80/129 86/04 92/63	81/19 86/36
Machinery and Equipment	79/59	79/143	
Development Rights	91/12		
Disabled Veterans Exemption			
Claim Classification	79/102		
Late Filing	79/206	85/144	
Proposition 160	92/78		
Residency Requirements	85/90	88/85	
Supplemental Assessments	84/58		
Surviving Spouse, Unmarried	89/77		
Termination Notice	82/13		
Totally Disabled	85/20		
Disaster Relief	79/39 81/123 86/33 87/98 91/16	79/207 82/12 86/93 88/72 92/45	80/181 82/49 87/23 91/13
Economic Life Policy Statement	87/11		
Eligible County, Certification of	87/25		
Eminent Domain	82/91	83/35	85/18
Energy-Producing Facilities	91/74		
Equalization Hearings	79/10	86/06	89/89
Equalization Hearings, Statistical Report	78/197	80/57	80/143

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Equipment Index Factors and Inventory Ratios	78/30 79/18 81/25 87/18 90/15	78/35 79/26 81/28 88/18 91/27	79/08 80/18 86/24 89/20 92/37
Escape Assessments	79/124 81/120 85/126 88/50	79/163 82/124 86/51 88/58	80/113 83/112 88/49
Execution Sales	81/144		
Exemption			
Business Inventory (See Business Inventory)			
Church	79/44	83/97	
Church Property Leased to School Districts	82/126		
Church of Scientology	82/38		
College			
Property Leased by	80/02	88/20	
Property Used by Welfare Agency	86/45		
Student Bookstores	80/43	89/22	89/85
Student Housing	82/06		
Disabled Veterans (See Disabled Veterans)			
Homeless Shelters	88/54	89/22	92/46
Homeowners (See Homeowners Exemption)			
Late Filing	86/19	86/34	
Legislation	87/16 91/11	89/22 92/23	90/32
Lower-Income Housing	88/51	89/26	
Museums and Libraries	79/199 92/04	88/20	88/23
Property in Natural State	82/129		

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Exemption (Contd.)			
Public Schools			
Possessory Interests	92/38		
Religious	81/125	82/13	82/38
	82/116	82/138	86/45
School Districts Leasing From Churches	82/126		
Schools, Residential Housing	87/28		
Seminaries	82/06		
Supplemental Assessments	84/67	86/19	
Veterans	80/55	84/58	85/90
	88/85	89/22	
Welfare			
HUD-Owned Property	92/81		
Late Filing	80/31		
Occasional Use	91/15		
Organizations Funded by Government	79/195		
Property in Its Natural State	82/129		
Property Under Construction	92/30		
Welfare and Veterans' Organization Processing	80/28	82/66	88/74
Works of Art	79/199		
Factoring	78/103		
Fair Market Value	90/30		
Farm Laborer Housing	80/150		
Federal Instrumentalities, Listing of	78/50		
FHA Property	78/03		
Findings of Fact	86/10	88/13	

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Financial Corporations	79/170	79/218	80/135
	81/50	81/89	82/90
	82/97	83/91	84/59
	84/102	85/81	86/58
	87/59	88/71	89/61
Fixtures	80/26	86/09	86/32
	88/24	88/40	90/07
	91/59		
Fixtures, Excluded from Supplemental Roll	87/58		
Floating Homes	82/43		
Fraternal Benefit Societies, Taxability of	79/198		
Full Cash Value	89/06		
Gann Limit	91/03		
Golf Course, Nonprofit	79/187	86/51	
Health Facilities, Building Permits for	85/83		
Historical Property, Capitalization Rate	78/154	79/149	80/136
	81/107	82/106	83/95
	84/90	85/101	86/69
	87/70	88/64	89/67
	90/60	91/65	92/60
Historical Property, Valuation	79/187		
Homeowners Exemptions			
Exemption	79/64	79/126	80/149
	82/13	82/50	86/11
Exemption, Escape	79/43	79/139	
Exemption Property in Escrow	79/101		
Match	86/49		
Mobilehome	81/54	87/25	
Possessory Interests on Secured Roll	78/84		
Property Tax Assessor Records Corporation	92/61		
Supplemental Assessments	84/58	85/71	88/06

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Homeowners Exemption (Contd.)			
Supplemental Security Income	81/146		
Termination Notice	82/13		
Hospital			
Building Permits	85/83		
Needs of Hospitals	84/35		
Nonprofit Service Corporations	79/198		
Supplies and Inventory	90/45		
Termination Notice	82/13		
Hydroelectric Projects	82/108		
Imported Goods	78/45		
Income Tax Data, Obtaining	84/02		
Indian Lands	91/71		
Insurance Companies, Taxability of Personal Property	79/198	82/69	82/87
	82/90	89/65	90/40
Intangibles	91/73	92/07	
Intercounty Pipeline, Easements	82/89		
Interspousal Transfers	81/152		
Investment Tax Credit	83/21	88/15	
Joint Tenancy	80/180		
Jurat Revision	81/65		
Lease Purchase of Government-Owned Property	79/41	79/151	
Leased Equipment, Sales Tax Exclusion if Leased to Federal Government	78/32	79/16	82/112
Leased Property			
Accounting Changes for Recording	78/97		

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Leased Property (Contd.)			
Banks and Financial Corporations	89/61	92/68	
Differentiating From Contract of Sale	79/155	80/147	
Exempt Organizations	79/15 88/23	80/02 89/33	88/20
Leases	79/34 80/25	79/41	79/155
Legal Entities			
Changes in Holding Title	80/180		
Reorganizations	83/49		
Stock Transfers	79/19	80/39	89/39
Legal Entities Held as Community Property	85/33		
Legal Entity Ownership Program	83/45	83/112	84/30
Legislation, New	81/115 88/42 89/07 89/21 89/52 91/20	87/09 88/43 89/13 89/22 89/53 92/05	87/87 89/06 89/16 89/51 90/22 92/87
Legislation, Table of Code Sections Affected by	78/215 81/141 84/11 86/10 88/82 92/03	79/208 81/148 85/03 86/83 90/10	81/57 82/134 85/117 87/93 91/09
Linen Supply Situs	79/75	91/68	
Machinery and Equipment			
Valuation	79/59	79/143	
Classification	78/187		
Mello-Roos Bonds	89/68		
Methane Gas Production	84/44	89/10	

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Mineral Properties	79/196 87/100	84/44	85/126
Mines and Quarries	89/50	91/02	91/62
Mining Property Stockpiled Ore	91/62		
Mobilehomes/Manufactured Homes			
Accessories	83/86		
Appraisal Guide	86/56		
Assessment	80/04 80/142	80/103	80/112
Classification	81/54 92/57	81/118	87/32
Conversion to a Building	78/57		
Disaster Relief	82/139	88/72	
Exemption	81/54	81/118	89/13
Homeowners' Exemption	87/25		
Legislation	83/115	84/108	89/13
Notice of Delinquency	82/139		
Park	86/52	88/44	89/13
Park Operator Report	80/99 84/100	80/100	80/178
Reinstatement to License Fee Status	82/58	82/139	86/17
Soldier and Sailors Civil Relief Act	87/32	91/21	
Tenant Ownership	86/52	88/44	
Value Notification	81/52		
Monitoring, Local Property Tax	81/39	81/42	
Name of Assessee in Full on Roll	79/203	81/86	

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
New Construction			
Building Permits	82/123		
Completion Date	85/66	86/38	
Construction in Progress	80/77	81/95	
Disabled Persons - Proposition 110	91/34		
General	78/145 79/204 81/95	78/188 80/77 83/62	78/190 80/182
Nonresidential - Proposition 111	91/03		
Property Subject to Lease	78/137	79/34	
Questions and Answers	78/134	79/180	
Relocated Improvements	80/26		
Removal of Property	86/09		
Seismic Safety Exclusion	84/97	91/26	
Self Declaration of	82/120		
Solar Energy System	80/182 81/94	81/10 90/79	81/71 91/51
Soundproofing Homes Near Airports	85/113		
Water Service	91/37		
Wells, Construction in Progress	79/162	80/179	
Notices, Mailing of, Certification	81/119		
Nursery Stock, Valuation of	78/138		
Office of Administrative Law to Review Letters	86/57		
Oil- and Gas-Producing Property	80/20 81/138	81/15 82/14	81/92
Open Space			
Cancellation Fees	80/94 82/10	81/115 82/65	81/147 88/42

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Open Space (Contd.)			
Cancellation Procedures	81/149	86/10	
Capitalization Rate	78/156	79/148	80/137
	81/108	82/105	83/96
	84/89	85/98	86/66
	87/69	88/63	89/66
	90/59	91/64	92/59
Coastal Zone	86/10		
Laborer Housing	80/150	85/126	
Land Categories	81/13		
Nonrenewal Period, Valuation During	81/78	82/133	
Valuation	78/171	79/28	79/54
	79/131	79/171	79/210
	79/216	81/13	81/78
	82/133	86/10	87/56
	88/42		
Overassessments	86/07	86/62	
Penalties and Interest			
Change of Ownership Nonreporting	80/157		
Delinquencies	81/121		
Escapes not Assessee's Fault	81/120		
Reduced Assessments/Overassessments	86/07		
Unsecured Roll	80/30	89/65	
Personal Property			
Banks and Financial Corporations	82/90	89/61	
Civil Air Patrol	79/180	86/40	
Electronic Data Processing Equipment	90/07		
Failure to File Property Statement	79/44		
Home Protection Companies	80/82		

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Personal Property (Contd.)			
Hospital Supplies and Inventory	90/45		
Household Personalty	80/76		
Insurance Companies	82/69 90/40	82/87	89/65
Residential Care Facilities	89/58		
Retirement Systems	78/34		
Petroleum Products Value Schedule	78/53	78/63	79/63
Petroleum Property Assessment	80/09		
Petroleum Property, Minimum Assessments	85/99		
Petroleum Property, Royalty Payments	92/52		
Pets, Exempt as Household Personalty	78/88		
Possessory Interests			
Airline Possessory in Airports	86/75		
Assessment on Secured Roll	78/84	79/52	
Cable Television	87/27 92/65	89/36	92/47
Faculty Housing	92/38		
Lease and Leaseback	79/41	79/151	
Mineral Rights	82/77		
Options to Renew	88/41		
Postponement of Taxes on Residential	78/04	78/189	
Public Retirement Systems	83/03		
Questions and Answers	78/169	80/48	
State Highway Real Property	83/81		
Supplemental Assessment	86/12		

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Possessory Interests (Contd.)			
Term of Possession	77/52	79/39	
U.S. Forest Service Campgrounds	86/42		
Valuation Procedures	78/169		
Private Railroad Car Case	86/51		
Probate	88/49	88/58	
Proposition 8 (Declines in Value)	78/134	79/39	79/59
	81/19	82/25	86/04
	86/36	92/24	92/63
Proposition 13			
Constitutionality	78/175		
Miscellaneous Questions	78/190		
Miscellaneous Topics	78/147		
Report	92/16		
Proposition 58 - Parent/Child Exclusion	86/92	87/72	88/10
	88/25	89/16	89/79
	90/03	91/23	91/76
	92/15		
Proposition 60/90/110 - Over 55/Disabled Person Base Year Value Transfer	86/92	87/71	88/10
	88/25	88/83	89/31
	89/53	89/81	91/31
	91/33	91/34	91/80
	92/53		
Proposition 111	91/03		
Proposition 160	92/78		
Public Employees Retirement System, In Lieu Fee	91/36		
Public Retirement Systems, Property Acquired by	83/03		
Publicly Owned Lands, Assessment Factors	79/22	80/03	81/31
	82/32	83/32	84/28
	85/14	86/23	88/09
	87/17	89/17	90/11
	91/19	92/17	

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Publicly Owned Lands, Taxable	78/150 79/41 82/136	78/223 79/151 83/03	79/40 79/187 87/31
Purchase Price	89/06	90/30	
Redevelopment Projects	77/73		
Refund Claims, Statute of Limitations Extension	80/90		
Refunds, Base Year Value Corrections	91/53		
Residential Care Facilities, Personal Property	89/58		
Resolution Trust Corporation (RTC)	91/72		
Returnable Containers	83/59		
Revenue Distribution	79/158		
Safe Harbor Leases	82/68	84/07	
Salary Survey Report	79/152 80/164 82/123 85/02 88/16 91/46	79/202 81/102 83/15 86/35 89/44 92/41	80/118 81/163 84/17 87/13 90/46
Sale for Taxes, Appraisal of Property Prior to	80/08		
Sale and Leaseback Transactions	85/128	86/57	92/11
Sales Tax Exclusion, Equipment Leased to Federal Government	78/32	79/16	82/112
Santa Fe Pacific Realty Corporation	88/88		
Seismic Safety Exclusion from New Construction	84/97	91/26	
Semiconductor Manufacturing Equipment	90/36	92/34	
Service Station, Structures and Fixtures	92/87		
Senior Citizens, Property Tax Postponement	81/104		
Signature on Property Statements	84/60		
Social Security Number Confidentiality	80/85		

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Solar Energy Systems	80/182 81/94	81/10 90/79	81/71 91/51
Soldiers' and Sailors' Civil Relief Act	91/21		
Soundproofing Homes Near Airports	85/113		
State Highway Real Property, Possessory Interests in	83/81		
Statute of Limitations, Waiver of	84/61	88/75	
Step Transaction Doctrine	92/69		
Student Bookstores, College Exemption	80/43	89/22	89/85
Subdivision Lots, Valuation of	84/51	88/45	
Subpoena Power, Assessor's	81/20		
Supplemental Assessments			
Appeals	84/33	90/54	
Bill Cancellation	87/25		
Builder's Exclusion	83/132		
Disaster Relief	83/128	85/75	
Eminent Domain	85/75		
Exempt Organizations	84/67		
Exemptions	84/58 85/71	84/67 85/75	85/13 86/19
Fixtures	85/24 87/58	85/35 91/59	86/32
Late Filing - Exemptions	85/71	86/34	
Leasehold Improvements	83/132		
Mineral Properties	87/100		
Mobilehomes	83/128		
New Legislation	83/82 84/103	83/83 85/126	83/111

<u>TOPIC</u>	<u>LETTER NUMBER</u>
Supplemental Assessments (Contd.)	
Possessory Interests	83/132 86/12
Proration Date	87/25
Questions and Answers	83/128 83/132 84/33 85/75
Removal of Improvements	83/128 86/09
State Assesseees	85/75
Statute of Limitations	88/75 92/75
Williamson Act	83/128
Survivor-Curve Percent Good Factors Explained, AH 581A	78/11
Tax Amnesty Program	84/115
Tax Deeded Property	80/08
Timber	
Fire Damaged Timber	89/27 89/69
Preserve Zone Compatible Uses	82/137
Preserve Zone Land Valuation	79/24 81/160
Tax Rate Areas	83/126
Timber Owner	91/71 92/76
Value of Timberland	82/137 82/142 85/08 85/23 85/72 85/136 86/97 87/102 90/82 91/85 92/83
Yield Tax Hearing Procedures	78/91 88/77

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Timber (Contd.)			
Yield Tax and Reserve Fund Rates	78/184	79/205	80/170
	81/135	81/154	81/157
	81/164	82/131	82/137
	83/06	83/123	84/14
	84/111	85/09	85/122
	85/135	86/87	86/96
	87/94	87/103	89/03
	89/82	90/83	91/84
	92/82		
Yield Tax Revenue Distribution	82/137		
Time Share Ownership Valuation	80/97	82/92	82/122
	85/17		
Transit Development Board Property Exempt	81/120		
Transshipment Exemption Invalid	79/21	79/29	79/168
Trees and Vines	92/09		
236 Housing	79/37	86/95	
Underreporting	79/135		
Undivided Interests	80/180	85/85	86/04
Unsecured Roll Data	81/70		
Unsecured Tax Bills	78/48	80/71	80/175
Unsecured Tax Bills, Penalty Attachment Date	80/30		
U. S. Postal Service	89/33	91/43	
Vessels			
Assessment	80/40	80/168	
Documented	79/183	81/162	
Eligible for 1 Percent Assessment	79/80	81/162	82/113
Sport Fishing	80/40	81/162	
Claim Classification	79/102		

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Vessels (Contd.)			
Income Limit	79/65 85/20	79/81	84/55
Supplemental Assessments	84/55	84/58	
Video Cassette Tapes, Assessability	86/60		
Water Service - New Construction	91/37		
Wells	81/95	87/40	87/100
Works of Art, Exemption	79/199		